

EXHIBIT A**COMPENSATION BY PROJECT CATEGORY**

BIG LOTS, INC., *et al.*
(Case No. 24-11967 (JKS))

July 1, 2025 through July 31, 2025

Project Category	Total Hours	Total Fees
Asset Dispositions	12.3	\$18,034.00
Business Operations	0.6	\$753.00
Claims / Creditor Outreach	32.6	\$46,207.00
Contracts / Leases	1.3	\$1,536.50
Corporate Governance / Board Matters / Communications	0.4	\$502.00
General Case Administration	6.6	\$12,720.50
Litigation	20.6	\$37,509.00
Plan / Disclosure Statement / Confirmation	0.2	\$408.00
Retention DPW: Preparation of Fee Applications, Budgeting	17.0	\$16,847.00
TOTAL	91.6	\$134,517.00¹

¹ This amount reflects a voluntary reduction in fees in the amount of \$2,092.00.

Time Detail By Project			
Name	Date	Hours	Narrative
BC02 Asset Dispositions			
Piraino, Stephen D.	07/01/25	0.7	Review asset purchase agreement and sale order regarding tax refunds (0.4); emails with E. Stern regarding same (0.3).
Brock, Matthew R.	07/09/25	0.7	Emails with Big Lots, J. McClammy, S. Piraino, J. Bi, others regarding name change.
Graves, Will	07/09/25	0.3	Conduct entity name search in Ohio for J. Bi.
Mazero, Gabrielle	07/09/25	0.2	Advise on name change based on name change covenant in the asset purchase agreement.
Piraino, Stephen D.	07/09/25	0.5	Calls, emails with Davis Polk team regarding name change.
Bi, Jonathan	07/10/25	0.3	Attention to coordinating name changes workstream with Cozen O'Connor.
Brock, Matthew R.	07/10/25	0.4	Emails with J. Bi and Davis Polk team regarding name change.
Piraino, Stephen D.	07/10/25	0.4	Emails with Davis Polk team regarding name change.
Bi, Jonathan	07/11/25	2.8	Attention to drafting documents related to parent company name change (2.1); discuss name change workstream with C. Hood (0.5); emails with K. Winiarski on Big Lots share delisting (0.2).
Brock, Matthew R.	07/11/25	0.4	Emails with Big Lots, J. Bi and Davis Polk team regarding name change.
Graves, Will	07/11/25	0.8	Correspondence with J. Bi regarding Ohio amendment, file history.
Bi, Jonathan	07/13/25	0.1	Emails with K. Winiarski on name changes workstream.
Winiarski, Kevin L.	07/13/25	1.7	Draft and revise motion to change name and case caption (1.5); email same to S. Piraino (0.2).
Bi, Jonathan	07/14/25	0.5	Attention to discuss name changes workstream with IP team, R. Robbins.
Brock, Matthew R.	07/14/25	0.2	Emails with Davis Polk team regarding name change.
Mazero, Gabrielle	07/14/25	0.8	Advise on name change based on name change covenant in the asset purchase agreement.
Piraino, Stephen D.	07/14/25	0.4	Correspondence with Davis Polk team regarding name change.
Bi, Jonathan	07/23/25	0.2	Attention to emails with Cozen on name changes workstream.
Bi, Jonathan	07/28/25	0.2	Attention to name changes workstream (0.1); emails with K. Winiarski regarding same (0.1).
Piraino, Stephen D.	07/28/25	0.4	Emails with K. Winiarski regarding bill of sale (0.2); review bill of sale (0.2).
Bi, Jonathan	07/31/25	0.3	Attention to emails with Cozen on name changes workstream.
Total BC02 Asset Dispositions		12.3	
BC03 Business Operations			
Winiarski, Kevin L.	07/24/25	0.6	Call with Big Lots, Davis Polk, and AlixPartners team regarding go-forward budget and case timing.
Total BC03 Business Operations		0.6	
BC04 Claims; Creditor Outreach			

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	07/01/25	1.4	Calls with Morris Nichols team regarding admin claim dispute (0.4); review and analyze admin claim matter (0.4); calls, emails with AlixPartners regarding same (0.3); calls, emails with counsel to admin claimant (0.3).
Stern, Ethan	07/01/25	0.3	Emails with claimholders regarding administrative expense claims.
Piraino, Stephen D.	07/02/25	1.0	Calls and emails with Phillips Lytle regarding admin expense order (0.5); calls, emails with AlixPartners, Big Lots regarding same (0.5).
Stern, Ethan	07/02/25	1.2	Correspondences with claim holders regarding claims.
Piraino, Stephen D.	07/03/25	1.3	Calls, emails with E. Stern regarding claimant inquiry; review admin claim amended order (0.2); emails with counsel to claimant (0.2); calls with Morris Nichols regarding same (0.2); emails with Big Lots team regarding admin claim.
Stern, Ethan	07/03/25	0.8	Emails with holders regarding administrative expense claims.
Winiarski, Kevin L.	07/07/25	2.0	Extensive emails and calls with counsel to administrative claimants regarding claims reconciliation process (1.0); emails regarding same (0.3); update internal tracker regarding same (0.3); review filed motions to compel in connection with same (0.4).
Goldberger, Jacob	07/09/25	0.3	Call with J. Vantine regarding mechanics liens (0.2); call with S. Piraino regarding same (0.1).
Stern, Ethan	07/09/25	0.1	Emails regarding administrative expense claims.
Goldberger, Jacob	07/11/25	0.7	Correspondence with creditors regarding claim reconciliation process.
Goldberger, Jacob	07/14/25	0.2	Correspondence with C. Miller regarding motion to compel (0.1); review correspondence from claimants regarding outstanding reconciliation (0.1).
Winiarski, Kevin L.	07/14/25	2.5	Review correspondence from admin creditors regarding claims reconciliation (1.2); respond to same, including calls with counsel to same (1.3).
Piraino, Stephen D.	07/15/25	0.5	Conference and emails with K. Winiarski regarding Lipp CDS objection.
Winiarski, Kevin L.	07/15/25	1.7	Review correspondence from admin creditors regarding claims reconciliation (0.7); respond to same, including calls with counsel to same (1.0).
Goldberger, Jacob	07/16/25	0.2	Correspondence with holders regarding admin claim payment status.
Winiarski, Kevin L.	07/16/25	3.7	Draft objection to Lipp CDS claim (3.0); emails with S. Piraino and Morris Nichols team in connection with same (0.3); conduct caselaw research in connection with same (0.4).
Winiarski, Kevin L.	07/17/25	1.5	Review correspondence from admin creditors regarding claims reconciliation (0.7); respond to same, including calls with counsel to same (0.8).
Winiarski, Kevin L.	07/18/25	2.0	Review correspondence from admin creditors regarding claims reconciliation (0.7); respond to same, including calls with counsel to same (0.8); emails with AlixPartners regarding same (0.5).
Goldberger, Jacob	07/19/25	0.1	Correspondence with Big Lots regarding admin claim reconciliation.
Goldberger, Jacob	07/22/25	0.1	Correspondence with S. Piraino regarding claim reconciliation.

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	07/22/25	0.7	Review and edit claim objection (0.4); emails with Davis Polk team, Big Lots regarding same (0.3).
Goldberger, Jacob	07/23/25	0.2	Correspondence regarding administrative claim status.
Goldberger, Jacob	07/24/25	0.1	Correspondence with S. Piraino regarding admin claim status.
Goldberger, Jacob	07/25/25	0.2	Correspondence with R. Steere regarding admin claim classification.
Winiarski, Kevin L.	07/25/25	1.7	Extensive emails and calls with counsel to administrative claimants regarding claims reconciliation process (1.2); emails with AlixPartners team regarding same (0.2); update internal tracker regarding same (0.3).
Goldberger, Jacob	07/28/25	0.2	Correspondence with Big Lots team and counterparty counsel regarding admin claim reconciliation.
Winiarski, Kevin L.	07/28/25	3.4	Extensive emails and calls with counsel to administrative claimants regarding claims reconciliation process (2.2); emails with AlixPartners team regarding same (0.2); emails with Davis Polk and AlixPartners teams regarding next round of admin claim payments (1.0).
Goldberger, Jacob	07/29/25	0.1	Review correspondence with Big Lots regarding claims reconciliation.
Goldberger, Jacob	07/30/25	0.3	Call with I. Gold regarding admin claims.
Piraino, Stephen D.	07/30/25	0.3	Emails with AlixPartners team regarding admin claims matters.
Goldberger, Jacob	07/31/25	0.1	Correspondence with Big Lots, AlixPartners and counterparties regarding administrative claim reconciliation.
Winiarski, Kevin L.	07/31/25	3.7	Emails with AlixPartners team regarding second round of payments (0.7); emails with claimants regarding same (1.0); prepare draft cover notice for same (1.5); emails with AlixPartners and Morris Nichols teams regarding same (0.3); finalize same for filing (0.2).
Total BC04 Claims; Creditor Outreach		32.6	
BC05 Contracts/Leases			
Goldberger, Jacob	07/02/25	0.2	Call with B. Best regarding February rent dispute.
Prater, Rachel	07/07/25	0.5	Draft Rejection Notices for K. Winiarski (0.2); correspondence with K. Winiarski regarding same (0.2); remit same to Morris Nichols for review (0.1).
Winiarski, Kevin L.	07/07/25	0.6	Prepare notices of rejection for latest round of rejected contracts (0.4); emails with R. Prater and J. Clarrey regarding same (0.2).
Total BC05 Contracts/Leases		1.3	
BC06 Corporate Governance; Board Matters; Communications			
Winiarski, Kevin L.	07/07/25	0.4	Prepare summary of outstanding workstreams ahead of call with R. Robins and J. Ramsden (0.3); email same to S. Piraino (0.1).
Total BC06 Corporate Governance; Board Matters; Communications		0.4	
BC10 General Case Administration			

Time Detail By Project			
Name	Date	Hours	Narrative
Sattaur, Rebecca	07/02/25	0.2	Emails with Davis Polk team regarding August omnibus hearing.
Brock, Matthew R.	07/07/25	0.3	Call with A. Shpeen, S. Piraino and Davis Polk team regarding case status.
Piraino, Stephen D.	07/07/25	1.1	Prepare for call with Davis Polk team regarding timeline (0.4); call with Davis Polk team regarding case timeline (0.4); review draft case timeline (0.3).
Resnick, Brian M.	07/07/25	0.3	Call with Davis Polk team regarding various workstreams.
Shpeen, Adam L.	07/07/25	0.4	Call with S. Piraino and team regarding status and next steps with respect to case generally.
Stern, Ethan	07/07/25	0.4	Join call with Davis Polk team to discuss case status.
Piraino, Stephen D.	07/08/25	0.9	Prepare for call with Big Lots regarding case timeline (0.4); call with Davis Polk, Big Lots, and AlixPartners teams regarding case timeline (0.5).
Resnick, Brian M.	07/08/25	0.5	Call with clients regarding status of various workstreams.
Shpeen, Adam L.	07/08/25	0.5	Call with R. Robins and others regarding case status and timing.
Stern, Ethan	07/08/25	0.5	Join status update call with clients.
Winiarski, Kevin L.	07/08/25	1.3	Call with R. Robins and Davis Polk team regarding workstreams (0.5); emails with S. Piraino regarding same (0.3); review and revise tracker regarding same (0.5).
Prater, Rachel	07/31/25	0.2	Correspondence with K. Winiarski regarding logistics for September omnibus hearing.
Total BC10 General Case Administration		6.6	
BC12 Litigation			
Brock, Matthew R.	07/01/25	0.3	Emails with movant regarding automatic stay (0.1); call with Katten regarding insurance policy (0.1); emails with J. McClammy, A. Shpeen, others regarding same (0.1).
Resnick, Brian M.	07/01/25	0.1	Emails with Davis Polk litigation team regarding settlement issues.
Brock, Matthew R.	07/02/25	0.2	Call with movant regarding automatic stay.
Piraino, Stephen D.	07/02/25	0.5	Review revised GBRP stipulation (0.4); emails with Davis Polk team regarding same (0.1).
Brock, Matthew R.	07/07/25	0.1	Emails with J. McClammy regarding appeal.
McClammy, James I.	07/07/25	0.7	Teleconference with Davis Polk team regarding potential settlement resolution, next steps.
Winiarski, Kevin L.	07/07/25	0.9	Review and revise stipulation regarding GBRP motion (0.5); emails with K. Percy and S. Piraino regarding same (0.2); emails with A. Shpeen regarding same (0.2).
Brock, Matthew R.	07/08/25	0.7	Emails with J. McClammy, Morris Nichols regarding appeal (0.2); emails with AlixPartners regarding discovery request (0.1); call with Big Lots regarding next steps (0.4).
McClammy, James I.	07/08/25	0.6	Teleconference with Davis Polk team, Big Lots regarding potential resolution, next steps.
Piraino, Stephen D.	07/08/25	0.7	Review revised GBRP stipulation (0.3); calls and emails with K. Winiarski regarding same (0.4).
Piraino, Stephen D.	07/09/25	0.5	Emails and calls with K. Winiarski regarding GBRP stipulation.

Time Detail By Project			
Name	Date	Hours	Narrative
Brock, Matthew R.	07/10/25	0.4	Revise request for oral argument (0.2); emails with J. McClammy, Gordon Brothers, others regarding same (0.2).
Brock, Matthew R.	07/11/25	1.3	Review, analyze appeal reply brief (0.7); emails with Big Lots, J. McClammy, Morris Nichols, others regarding oral argument (0.2); call regarding insurance coverage (0.1); emails with J. McClammy regarding same (0.3).
Piraino, Stephen D.	07/11/25	0.7	Review appellant reply brief.
Goldberger, Jacob	07/13/25	0.1	Correspondence with M. Brock regarding litigation.
Brock, Matthew R.	07/14/25	1.0	Emails with Katten regarding long term plan (0.6); emails with J. McClammy regarding automatic stay (0.2); emails with J. McClammy regarding discovery request (0.2).
Brock, Matthew R.	07/15/25	0.9	Call with J. McClammy regarding case status (0.2); emails regarding automatic stay (0.2); emails with J. McClammy, S. Piraino, J. Goldberger regarding discovery requests (0.5).
Brock, Matthew R.	07/16/25	0.4	Emails with J. McClammy and S. Piraino regarding automatic stay.
Goldberger, Jacob	07/17/25	0.2	Correspondence with counterparties and S. Piraino regarding insurance claims.
Brock, Matthew R.	07/18/25	0.1	Emails with J. McClammy regarding automatic stay.
Brock, Matthew R.	07/21/25	1.4	Call regarding insurance issues (0.5); prepare for same (0.2); emails with J. McClammy, movants, others regarding stay (0.5); call with movant regarding stay (0.2).
Piraino, Stephen D.	07/21/25	0.8	Prepare for call with insurers regarding settlement.
Brock, Matthew R.	07/22/25	0.7	Emails with Big Lots, J. McClammy, others regarding automatic stay (0.4); draft letter to insurer regarding same (0.3).
Brock, Matthew R.	07/23/25	1.3	Revise stipulations regarding automatic stay (0.5); emails with Big Lots, movants, others regarding same (0.5); emails with Big Lots, Starr regarding insurance issues (0.3).
Brock, Matthew R.	07/24/25	0.5	Call with movant regarding automatic stay (0.2); emails with movants regarding same (0.2); emails with Morris Nichols regarding automatic stay (0.1).
Resnick, Brian M.	07/25/25	0.1	Review letter from counsel to Creditors Committee counsel.
Brock, Matthew R.	07/28/25	0.2	Emails with K. Winiarski regarding insurance issues (0.1); emails with J. Goldberger regarding document request (0.1).
Brock, Matthew R.	07/29/25	0.8	Emails with J. McClammy, S. Piraino, movants, others regarding automatic stay (0.4); draft stipulation for same (0.2); emails with J. McClammy, J. Goldberger regarding discovery requests (0.2).
Piraino, Stephen D.	07/29/25	0.5	Emails with Davis Polk team regarding lift stays.
Brock, Matthew R.	07/30/25	1.5	Emails with J. McClammy, Big Lots, movants, others regarding automatic stay (0.7); revise stipulations for same (0.5); emails with Creditors Committee regarding insurance issues (0.3).
Piraino, Stephen D.	07/30/25	0.4	Emails with M. Brock regarding insurance matters.
Brock, Matthew R.	07/31/25	0.3	Emails regarding automatic stay (0.1); call with Creditors Committee regarding same (0.3).

Time Detail By Project			
Name	Date	Hours	Narrative
Winiarski, Kevin L.	07/31/25	1.7	Review and revise draft GBRP stipulation (1.0); emails with R. Robins, J. Ramsden, and K. Percy regarding same (0.3); emails with McDermott Will regarding same (0.2); transmit same to S. Fox (0.2).
Total BC12 Litigation		20.6	
BC13 Plan; Disclosure Statement; Confirmation			
Piraino, Stephen D.	07/01/25	0.2	Correspondence with Morris Nichols regarding exclusivity extension.
Total BC13 Plan; Disclosure Statement; Confirmation		0.2	
BC16 Retention DPW: Preparation of Fee Applications, Budgeting			
Menkes, Madeleine	07/01/25	3.3	Edit June invoice (3.0); correspondence with V. Cahill regarding same (0.3).
Prater, Rachel	07/01/25	0.7	Revise May invoices (0.4); email with various timekeepers to correct time breakdowns (0.3).
Sattaur, Rebecca	07/01/25	0.5	Review and revise May billing detail for privilege and confidentiality.
Prater, Rachel	07/02/25	1.5	Revise May invoices with time breakdowns received from various timekeepers (0.4); remit partial May invoices for comment incorporation (0.1); correspond with edits team regarding corrections to May invoices (0.3); revise May invoices (0.7).
Prater, Rachel	07/03/25	0.2	Revise May invoices for privilege and confidentiality.
Menkes, Madeleine	07/07/25	0.1	Correspond with Davis Polk team regarding time input.
Prater, Rachel	07/07/25	0.4	Revise and review May invoices (0.3); correspondence with D. Shirely and edits team (0.1).
Resnick, Brian M.	07/07/25	0.3	Review proposed responses to comments to Davis Polk fee application (0.2); emails with Davis Polk team regarding same (0.1).
Winiarski, Kevin L.	07/07/25	1.0	Review and revise May invoice for privilege and confidentiality.
Menkes, Madeleine	07/08/25	0.2	Correspond with Davis Polk team regarding sale order billing requirement.
Prater, Rachel	07/08/25	0.3	Review of K. Winiarski comments on May invoices (0.2); coordinate with R. Sattaur regarding same (0.1).
Sattaur, Rebecca	07/08/25	0.9	Review and revise May billing detail for privilege and confidentiality (0.7); correspond with Davis Polk team regarding same (0.2).
Prater, Rachel	07/09/25	0.4	Revise May invoices with A. Shpeen comments (0.1); remit same for incorporation (0.1); correspondence with K. Winiarski regarding same (0.2).
Resnick, Brian M.	07/09/25	0.2	Review Davis Polk May fee statement.
Winiarski, Kevin L.	07/09/25	0.6	Finalize May fee statement for filing (0.4); emails with A. Shpeen regarding same (0.1); email same to Morris Nichols (0.1).
Menkes, Madeleine	07/15/25	0.2	Request Big Lots invoice from billing team (0.1); correspondence with K. Winiarski regarding same (0.1)
Prater, Rachel	07/21/25	1.5	Email with D. Shirley regarding June invoices (0.1); review and revise June invoices (1.3).

Time Detail By Project			
Name	Date	Hours	Narrative
Menkes, Madeleine	07/22/25	0.1	Correspondence with K. Winiarski regarding Big Lots June invoice.
Prater, Rachel	07/22/25	0.9	Revise June invoices for privilege and confidentiality.
Prater, Rachel	07/25/25	0.5	Revise June invoices for privilege and confidentiality (0.4); correspondence with various timekeepers regarding corrections (0.1).
Sattaur, Rebecca	07/25/25	1.5	Review June billing detail for privilege and confidentiality (1.3); correspondence with Davis Polk team regarding same (0.2).
Menkes, Madeleine	07/28/25	0.3	Correspond with Big Lots timekeepers regarding time input.
Prater, Rachel	07/29/25	0.5	Revise June invoices for privilege and confidentiality (0.2); coordinate same with D. Shirley, R. Sattaur (0.2).
Sattaur, Rebecca	07/29/25	0.4	Review and revise June billing detail for privilege and confidentiality (0.2); correspondence with Davis Polk team regarding same (0.1).
Prater, Rachel	07/30/25	0.2	Review June invoices for privilege and confidentiality (0.1); correspond with R. Sattaur regarding same (0.1).
Sattaur, Rebecca	07/30/25	0.3	Review June billing detail for privilege and confidentiality (0.2); correspondence with Davis Polk team regarding same (0.1).
Total BC16 Retention DPW: Preparation of Fee Applications, Budgeting		17.0	
TOTAL		91.6	